



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0472-39215289

**23 Judith Basin County**

**0472 Geyser Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Sandy Watkins **Phone #:** (406) 735-4368

(Signature)

(Date)

**Chair, Board of Trustees:** Bret Vaskey

(Signature)

(Date)

**County Superintendant** Julie Anderson Peevey

(Signature)

(Date)

## Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Title I Improving Basic Programs	FEDERAL	02304723116	84.010A
002	Rural Low Income (Title VI-B-2)	FEDERAL	S358A151194	84.358B
005	Title III Part A English Language Acquisition	FEDERAL	054094516	84.365A
007	Aggregate Reim/Indirects	LOCAL	N/A	Local
010	School SAFETY	LOCAL	010	N/A
011	State OTO Capital Invest & Deferred Maintenance	STATE	n/a	state

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**0472 Geyser Elem**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	85,751.68	26,335.90	64,258.53	4,039.32
02	Taxes Receivable - Real and Personal (120-149)	971.24	112.42	44.42	
03	Taxes Receivable - Protested (150-159)	2,846.27	329.87	128.97	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	89,569.19	26,778.19	64,431.92	4,039.32
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	3,817.51	442.29	173.39	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	15,929.77	8,365.00		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	69,821.91	17,970.90	64,258.53	4,039.32
52	<b>TOTAL FUND BALANCE/EQUITY</b>	85,751.68	26,335.90	64,258.53	4,039.32
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	89,569.19	26,778.19	64,431.92	4,039.32

# Trustees' Financial Summary

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**23 Judith Basin County**

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	180.67	13,292.73	42,959.28	
02	Taxes Receivable - Real and Personal (120-149)	22.57			
03	Taxes Receivable - Protested (150-159)	66.10			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			43.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	269.34	13,292.73	43,002.28	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	88.67			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	180.67	13,292.73	43,002.28	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	180.67	13,292.73	43,002.28	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	269.34	13,292.73	43,002.28	

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,470.99	5,275.54
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			2,470.99	5,275.54
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			2,470.99	5,275.54
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,470.99	5,275.54
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,470.99	5,275.54

# Trustees' Financial Summary

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**0472 Geyser Elem**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	559.19	25.77		6,043.42
02	Taxes Receivable - Real and Personal (120-149)				46.85
03	Taxes Receivable - Protested (150-159)				130.88
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	559.19	25.77		6,221.15
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				177.73
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	559.19	25.77		6,043.42
52	<b>TOTAL FUND BALANCE/EQUITY</b>	559.19	25.77		6,043.42
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	559.19	25.77		6,221.15

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,615.35	1,826.25		75.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	45,615.35	1,826.25		75.00
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	45,615.35	1,826.25		
25	Other Current Liabilities (621-679)				75.00
35	<b>TOTAL LIABILITIES</b>	45,615.35	1,826.25		75.00
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	45,615.35	1,826.25		75.00



# Trustees' Financial Summary

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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	53,441.91	39,130.12
1112	District Levy - Personal Property	190,373.06	190,389.60
1114	District Levy - Pers Prop/Mobile Homes	144.97	1,272.01
1190	Penalties and Interest on Taxes	236.00	159.35
1510	Interest Earnings	509.92	625.70
1900	Other Revenue from Local Sources	0.00	21.00
3110	Direct State Aid	148,258.19	177,157.86
3111	Quality Educator	22,267.44	23,920.29
3112	At Risk Student	2,089.29	2,661.57
3113	Indian Education For All	775.20	897.84
3114	American Indian Achievement Gap	200.00	0.00
3115	State Spec Ed Allowable Cost Pymt to Districts	9,950.55	12,677.06
3116	Data For Achievement	570.00	860.00
3118	Natural Resource Development	1,056.51	1,988.88
3444	State School Block Grant	38,959.87	38,959.87
3445	State Combined Fund School Block Grant	4,202.93	4,202.93
3446	SB96 Block Grant Reimbursement	3,087.45	0.00
3447	SB96 Combined Block Grant Reimbursement	547.84	0.00
6100	Material Prior Period Revenue Adjustments	-5,615.29	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>471,055.84</b>	<b>494,924.08</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	204,197.91	213,826.27
			2XX	Personal Services - Employee Benefits	51,403.67	36,535.24
			3XX	Purchased Professional and Technical Services	484.43	2,267.00
			4XX	Purchased Property Services	75.00	80.00
			5XX	Other Purchased Services	426.21	213.93
			6XX	Supplies and Materials	5,542.34	20,462.75
			810	Dues and Fees	2,067.25	2,547.50
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	7,111.14	7,339.40
			2XX	Personal Services - Employee Benefits	3,496.18	5,962.22
			6XX	Supplies and Materials	48.48	0.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	11,704.36	12,252.14

# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	1,577.83	1,941.85
			6XX Supplies and Materials	2,181.42	444.62
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	39,820.47	36,053.16
			2XX Personal Services - Employee Benefits	7,909.24	11,146.44
			3XX Purchased Professional and Technical Services	1,285.00	1,338.20
			4XX Purchased Property Services	1,260.00	2,510.00
			5XX Other Purchased Services	7,903.64	6,009.32
			6XX Supplies and Materials	1,740.88	0.00
			810 Dues and Fees	1,961.18	1,876.93
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	6,843.68	7,327.08
			2XX Personal Services - Employee Benefits	2,183.90	3,465.90
			3XX Purchased Professional and Technical Services	3,940.00	2,950.00
			5XX Other Purchased Services	29.48	169.61
			6XX Supplies and Materials	227.95	0.00
			810 Dues and Fees	2,189.75	1,637.50
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	21,371.59	22,518.47
			2XX Personal Services - Employee Benefits	5,055.79	5,266.66
			3XX Purchased Professional and Technical Services	2,283.16	1,058.62
			4XX Purchased Property Services	17,011.17	19,518.77
			5XX Other Purchased Services	3,502.18	5,636.00
			6XX Supplies and Materials	4,662.47	6,166.35
			7XX Property and Equipment Acquisition	0.00	2,452.82
			810 Dues and Fees	459.50	70.00
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	0.00	2,845.04
			850 Interest on Debt	0.00	232.92
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	31,776.20	22,564.43
			2XX Personal Services - Employee Benefits	3,170.31	3,567.96
			5XX Other Purchased Services	16.80	0.00
			6XX Supplies and Materials	512.18	2,391.76
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,168.41	1,317.18
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	11.94	0.00





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			6XX Supplies and Materials	4.45	0.00	
	432	Title III, Part A, English Language Acquisition & Language Enhancement				
		1XXX	Instruction			
			6XX Supplies and Materials	239.14	0.00	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	1,506.93	893.94	
			2XX Personal Services - Employee Benefits	54.36	50.78	
			6XX Supplies and Materials	6.00	0.00	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	9,274.32	10,138.56	
			2XX Personal Services - Employee Benefits	112.45	142.51	
			5XX Other Purchased Services	0.00	140.43	
	910	Food Services				
		31XX	Food Services			
			4XX Purchased Property Services	0.00	746.00	
			6XX Supplies and Materials	6,201.74	8,557.46	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				476,012.48	494,633.72	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					69,531.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					494,924.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					494,633.72	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	15,929.77	Less Last Year	0.00	(4b)	15,929.77	
					15,929.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					85,751.68	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	5,897.05	4,523.50
	1112 District Levy - Personal Property	19,532.48	22,066.38
	1114 District Levy - Pers Prop/Mobile Homes	10.68	139.30
	1190 Penalties and Interest on Taxes	31.49	18.00
	1510 Interest Earnings	4.52	0.00
	1900 Other Revenue from Local Sources	4.00	152.79
	2220 County On-Schedule Trans Reimb	11,724.90	11,720.44
	3210 State On-Schedule Trans Reimb	11,724.90	11,720.44
	3444 State School Block Grant	1,429.77	1,429.77
	3446 SB96 Block Grant Reimbursement	407.46	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>50,767.25</b>	<b>51,770.62</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	4,562.38	4,522.97
			2XX Personal Services - Employee Benefits	1,091.61	1,316.29
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	1,140.63	1,221.21
			2XX Personal Services - Employee Benefits	368.80	466.17
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	17,618.53	19,077.45
			2XX Personal Services - Employee Benefits	872.63	1,195.47
			3XX Purchased Professional and Technical Services	865.00	105.00
			4XX Purchased Property Services	6,225.31	7,769.70
			5XX Other Purchased Services	3,354.75	1,409.00
			6XX Supplies and Materials	13,244.06	3,837.61
			810 Dues and Fees	136.00	1,083.00
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	0.00	8,365.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>49,479.70</b>	<b>50,368.87</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance	16,569.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,770.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,368.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)                      0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                      8,365.00      Less Last Year                      0.00      (4b)                      8,365.00		
	8,365.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,335.90	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	4,408.58	1,809.23	
	1112 District Levy - Personal Property	15,737.44	8,641.91	
	1114 District Levy - Pers Prop/Mobile Homes	10.92	86.11	
	1190 Penalties and Interest on Taxes	18.91	9.03	
	1510 Interest Earnings	50.17	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,226.02	10,546.28	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	163.88	250.00
			7XX	Property and Equipment Acquisition	29,750.00	0.00
003						
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	5,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,913.88	250.00	

Schedule Of Changes Worksheet				Fund Code 11
Beginning Fund Balance				53,962.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,546.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				250.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				64,258.53 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	8,116.45	7,909.83
	3220 State Food Services Match	0.00	132.48
	4550 Federal Child Nutrition	31,326.05	26,784.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,442.50	34,827.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	22,958.75	23,154.77
			2XX Personal Services - Employee Benefits	1,165.55	1,362.92
			5XX Other Purchased Services	9,672.33	9,083.34
			6XX Supplies and Materials	1,143.89	604.40
			810 Dues and Fees	640.64	460.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,581.16	34,665.43

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					3,877.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					34,827.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,665.43 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,039.32 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1,186.96	908.31
	1112 District Levy - Personal Property	4,333.01	4,414.95
	1114 District Levy - Pers Prop/Mobile Homes	0.00	28.45
	1190 Penalties and Interest on Taxes	3.37	3.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,523.34</b>	<b>5,355.30</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,505.63	4,800.00
			2XX Personal Services - Employee Benefits	19.44	382.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>5,525.07</b>	<b>5,182.50</b>

#### Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	7.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,355.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,182.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	180.67	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.76	0.00
	2240 County Retirement Distribution	53,481.55	61,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53,484.31	61,000.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	31,793.77	34,404.96	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	981.78	984.77	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	1,930.05	1,999.56	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	6,523.08	6,274.25	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	988.61	1,093.14	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,233.72	3,181.32	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,544.35	2,928.74	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	7,054.53	4,220.87	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	90.86	73.50	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,163.84	1,110.11	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	3,597.10	3,537.12	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				59,901.69	59,808.34	



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					12,101.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					59,808.34	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,292.73	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
001	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	39,354.00
002	Rural Low Income (Title VI-B-2)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,134.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		54,488.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
001	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX Instruction			
			1XX Personal Services - Salaries		32,297.70
			2XX Personal Services - Employee Benefits		6,565.28
		221X Improvement of Instruction Services			
			6XX Supplies and Materials		491.02
			<b>001 Subtotal</b>		39,354.00
002	Rural Low Income (Title VI-B-2)				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		2,646.85
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			1XX Personal Services - Salaries		10,000.00
			2XX Personal Services - Employee Benefits		2,550.66
			5XX Other Purchased Services		27.60
			6XX Supplies and Materials		15.40
		21XX Support Services - Students			
			1XX Personal Services - Salaries		1,000.00
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits		169.27
			810 Dues and Fees		80.00
			<b>002 Subtotal</b>		16,489.78
007	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		3,587.43
			<b>007 Subtotal</b>		3,587.43



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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
011	State OTO Capital Invest & Deferred Maintenance				
	366	OTO Capital Invest & Deferred Maintenance			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		25,391.85
			011 Subtotal		25,391.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					84,823.06

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					73,337.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					54,488.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					84,823.06 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					43,002.28 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I Improving Basic Programs	39,354.00	39,354.00	0.00
002 Rural Low Income (Title VI-B-2)	15,134.00	16,489.78	-1,355.78
007 Aggregate Reim/Indirects	0.00	3,587.43	-3,587.43
011 State OTO Capital Invest & Deferred Maintenance	0.00	25,391.85	-25,391.85
<b>Total</b>	<b>54,488.00</b>	<b>84,823.06</b>	<b>-30,335.06</b>

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		1.66	0.00
	1910 Rentals		5,649.85	1,680.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>5,651.51</b>	<b>1,680.00</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	8XX	Community Services Programs			
		33XX	Community Services		
			3XX Purchased Professional and Technical Services	0.00	1,040.00
			4XX Purchased Property Services	0.00	3,368.35
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			3XX Purchased Professional and Technical Services	1,105.00	0.00
			4XX Purchased Property Services	3,711.18	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>4,816.18</b>	<b>4,408.35</b>

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						5,199.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,680.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,408.35 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,470.99 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	355.99	409.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>355.99</u>	<u>409.55</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	23XX	Support Services - General Administration			
		4XX	Purchased Property Services	249.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>249.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	149.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	409.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	559.19	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	4,812.50	1,638.55
	1112 District Levy - Personal Property	20,972.13	9,559.87
	1114 District Levy - Pers Prop/Mobile Homes	5.81	79.67
	1190 Penalties and Interest on Taxes	19.98	8.93
	5120 Proceeds from Refunding Bonds	0.00	64,259.81
	6100 Material Prior Period Revenue Adjustments	5,615.29	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>31,425.71</b>	<b>75,546.83</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	15,000.00	6,115.00
			850 Interest on Debt	4,517.50	1,865.00
			860 Agent Fees/Issuance Costs	350.00	2,850.00
		63XX	Refunding Bonds Used to Retire Old Issues		
			840 Principal On Debt	0.00	64,259.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>19,867.50</b>	<b>75,089.81</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	5,586.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75,546.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75,089.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,043.42	(5)



# Trustees' Financial Summary

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23 Judith Basin County

0472 Geyser Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	5400 Proceeds from Long-Term Liabilities	0.00	44,650.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	44,650.00

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	44,650.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	44,650.00

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,650.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,650.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
003			
	5301 School Safety and Security Transfer	5,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,000.00	0.00

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
003					
	190 School Safety Projects				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	4,784.70	0.00
010	School SAFETY				
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	215.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,784.70	215.30

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	215.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	215.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	15,360.00	15,480.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	217,231.20	221,227.12
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,136.30	1,313.11
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,145.39	2,569.00
XX	XXX 26XX 41X	Energy Utility Services	11,626.65	19,518.77
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	81,994.28
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00





# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,501.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,501.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,167.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,362.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	35,023.83
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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## 23 Judith Basin County

### 0472 Geyser Elem

#### Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	22,564.43	4,800.00	0.00	0.00	0.00
280	1XXX	2XX	3,567.96	382.50	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,391.76	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,317.18	0.00	0.00	0.00	0.00
<b>Totals</b>			29,841.33	5,182.50	0.00	0.00	0.00

35,023.83

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	564,623.00	0.00	32,485.00	0.00	597,108.00
Machinery and Equipment	341,253.00	0.00	0.00	0.00	341,253.00
Totals at Historical Cost	905,876.00	0.00	32,485.00	0.00	938,361.00
Depreciation					
Building Accum	234,700.00	-8,651.00	12,798.50	0.00	238,847.50
Machinery and Equipment Accum	160,399.00	-8,377.00	19,562.00	0.00	171,584.00
Total Accumulated Depreciation	395,099.00	-17,028.00	32,360.50	0.00	410,431.50
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	510,777.00	17,028.00	124.50	0.00	527,929.50

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	13,504.00	0.00	0.00
General Administration (23XX)	1,619.00	0.00	0.00
Operations and Maintenance (26XX)	1,485.00	0.00	0.00
Transportation (27XX)	13,578.00	0.00	0.00
Food Service (31XX)	1,027.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,147.00	0.00	0.00
Total Depreciation for FY2016	32,360.00	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	26,788.30	3,565.23	0.00	0.00	30,353.53	0.00	30,353.53
Loans Payable	0.00	44,650.00	2,834.79	0.00	41,815.21	6,218.62	35,596.59
Total Governmental Activity							
Non-bond Long-Term Liabilities	26,788.30	48,215.23	2,834.79	0.00	72,168.74	6,218.62	65,950.12
<b>Bond(s)</b>							
10/15/1999	70,000.00	0.00	15,000.00	55,000.00	0.00	0.00	0.00
01/08/2016	0.00	70,000.00	0.00	0.00	64,309.81	18,173.47	46,136.34
Total Governmental Activity							
Bond Long-Term Liabilities	70,000.00	70,000.00	15,000.00	55,000.00	64,309.81	18,173.47	46,136.34

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	65,094.97	0.00	1,377.84	63,717.13
Net Pension - TRS	308,026.00	39,215.00	0.00	347,241.00